

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT
NOTIFICATION

The 23rd March, 2015

No.FTX.47/2013/Pt/2: In exercise of the powers conferred by sub-section (3) of section 6 of the Assam Entry Tax Act, 2008 (Assam Act XII of 2008), hereinafter referred to as the principal Act, the Governor of Assam, having considered it necessary in the public interest so to do, hereby exempts fully the importer shown in column (1) of the Table below from the liability to pay entry tax in respect of specified goods mentioned in column (2), when imported into a local area for use, subject to the restrictions and conditions specified in column (3) of the sold table:

Importer	Class of goods	Restrictions and conditions subject to which exemption is granted
1	2	3
All hotels eligible under the Industrial and Investment Policy of Assam, 2014	Plant and Machinery such as: 1. Air conditioning plant and air-conditioning unit. 2. Hot water plant 3. Water treatment plant 4. Generator set 5. Lift/elevator/Escalator 6. Laundry Equipment (other than Household Type) 7. Dish washing plant 8. Glass washing plant 9. Kitchen equipments excluding crockery, cutlery and utensils 10. Exhaust system 11. Water purification plant 12. Sewage treatment plant 13. Fire Fighting Equipment 14. Electric pump and motors 15. EPABX system 16. House Keeping Equipment 17. Insect and Pest Killing Equipment/ Machine 18. Health Club/Beauty Parlour/Barber Shop Equipment 19. Explosive Detection Machine 20. Security Alarm System 21. C.C.T.V./Cable T.V System with Accessories 22. Plant and Equipment for Water Sewage and Garbage management 23. Any other plant and machinery that is critical and directly	(1) The hotel shall commence its commercial operation on or after 1 st March, 2014 and during the period of validity of the Industrial and Investment Policy of Assam, 2014. (2) The eligible Hotel shall take registration under the Assam Entry Tax Act, 2008. (3) The eligible Hotel shall furnish copy of the provisional registration certificate from the Industries Department along with probable amount to be spent for importing plant and machinery from outside the State. (4) The eligible unit availing exemption under this notification shall be subject to all other provisions of the Assam Entry Tax Act, 2008 and rules made thereunder and the terms and conditions contained in this notification. (5) The exemption shall be allowed for a period of three years till the date of commencement of commercial operation. (6) As regards 23 at column 2, the commissioner of Taxes shall be the final authority to issue any clarification.

	connected to hotel Industry.	
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This notification shall be deemed to have come into force with effect from 1st March, 2014.

I. HAQUE,
Secretary to the Govt. of Assam,
Finance Department, Dispur.